



3014 (02-09-04)

ANNUAL REPORT

OF

Name: WHITEHALL MUNICIPAL WATER UTILITY

Principal Office: 18620 HOBSON STREET
P.O. BOX 155
WHITEHALL, WI 54773

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WHITEHALL MUNICIPAL WATER UTILITY**Utility Address:** 18620 HOBSON STREET

P.O. BOX 155

WHITEHALL, WI 54773

When was utility organized? 1/1/1895**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR LYNN JOHNSON**Title:** CLERK-TREASURER**Office Address:**

18620 HOBSON STREET

P.O. BOX 155

WHITEHALL, WI 54773

Telephone: (715) 538 - 4353**Fax Number:** (715) 538 - 2301**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: VIRCHOW, KRAUSE & COMPANY, LLP**Title:****Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

205 E. GRAND AVENUE

EAU CLAIRE, WI 54701

Telephone: (715) 833 - 1717**Fax Number:** (715) 836 - 7877**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: VIRCHOW, KRAUSE & COMPANY, LLP**Title:****Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

205 E. GRAND AVENUE

EAU CLAIRE, WI 54701

Telephone: (715) 833 - 1717**Fax Number:** (715) 836 - 7877**E-mail Address:****Date of most recent audit report:** 2/25/1998**Period covered by most recent audit:** DECEMBER 31, 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR LYNN JOHNSON**Title:** CLERK-TREASURER**Office Address:**

18620 HOBSON STREET

P.O. BOX 155

WHITEHALL, WI 54773

Telephone: (715) 538 - 4353**Fax Number:** (715) 538 - 2301**E-mail Address:**

Name: MR MARK WINDJUE**Title:** WATER SUPERINTENDENT**Office Address:**

18620 HOBSON STREET

P.O. BOX 155

WHITEHALL, WI 54773

Telephone: (715) 538 - 4353**Fax Number:** (715) 538 - 2301**E-mail Address:**

Name of utility commission/committee: WHITEHALL CITY COUNCIL

Names of members of utility commission/committee:

MR STEVE BREKKE

MR JEFF HAUSEN

MR RALPH JACOBSON

MR KEITH JOHNSON

MR DAN SCHREINER

MR RICHARD SOSALLA

MR HENRY THOMPSON

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	246,367	224,807	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	146,266	119,922	2
Depreciation Expense (403)	45,303	44,812	3
Amortization Expense (404-407)	0		4
Taxes (408)	38,676	38,961	5
Total Operating Expenses	230,245	203,695	
Net Operating Income	16,122	21,112	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	16,122	21,112	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	4,546	1,108	10
Miscellaneous Nonoperating Income (421)	0		11
Total Other Income	4,546	1,108	
Total Income	20,668	22,220	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	20,668	22,220	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	1,821		14
Amortization of Debt Discount and Expense (428)	7,765		15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0		17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	9,586	0	
Net Income	11,082	22,220	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	160,637	138,417	20
Balance Transferred from Income (433)	11,082	22,220	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	171,719	160,637	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
CHECKING AND INVESTMENTS	4,546	5
Total (Acct. 419):	4,546	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	246,367	0	0	0	246,367	1
Less: interdepartmental sales	3,514		0		3,514	2
Less: interdepartmental rents	0	0			0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	242,853	0	0	0	242,853	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	43,708		43,708	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	43,708	0	43,708	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,530,545	1,500,849	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	564,746	517,976	2
Net Utility Plant	965,799	982,873	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		5
Other Investments (124)	0		6
Special Funds (125)	200,786		7
Total Other Property and Investments	200,786	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	153,831	135,631	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	45,587	37,373	11
Other Accounts Receivable (143)	7,010	383	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	1,449	442	14
Materials and Supplies (150)	9,849	9,505	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	217,726	183,334	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0		18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,384,311	1,166,207	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	340,950	311,091	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	171,719	160,637	23
Total Proprietary Capital	512,669	471,728	
LONG-TERM DEBT			
Bonds (221)	180,000		24
Advances from Municipality (223)	13,087	22,587	25
Other Long-Term Debt (224)	0		26
Total Long-Term Debt	193,087	22,587	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	3,897	4,355	28
Payables to Municipality (233)	0		29
Customer Deposits (235)			30
Taxes Accrued (236)	36,407	36,407	31
Interest Accrued (237)	1,821	0	32
Other Current and Accrued Liabilities (238)	3,344	3,044	33
Total Current and Accrued Liabilities	45,469	43,806	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	633,086	628,086	41
Total Liabilities and Other Credits	1,384,311	1,166,207	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	1,501,627	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	28,918				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	1,530,545	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	564,746	0	0	0	10
Total Accumulated Provision	564,746	0	0	0	
Net Utility Plant	965,799	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	517,976				517,976	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	45,303				45,303	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,467				1,467	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	46,770	0	0	0	46,770	13
Debits during year						14
Book cost of plant retired					0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	564,746	0	0	0	564,746	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):					
NONE				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	1
Other					0	2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	9,849	9,505	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	<u>9,849</u>	<u>9,505</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1997 MORTGAGE REVENUE	7,765	428	0	1
Total			<u>0</u>	
Unamortized premium on debt (251)				
				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	311,091	1
Changes during year (explain):		
UDAG CONTRIBUTIONS FOR ENGINEERING COSTS	29,859	2
Balance end of year	340,950	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1997 MORTGAGE REVENUE	09/15/1997	12/01/2005	5.00%	180,000	1
Total Bonds (Account 221):				180,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
PRIOR YEARS TAX EQUIVALENT	00/00/0000	00/00/0000	0.00%	13,087	1
Total for Account 223				13,087	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	36,407	1
Accruals:		
Charged water department expense	38,676	2
Charged electric department expense		3
Charged sewer department expense	696	4
Other (explain):		
NONE		5
Total Accruals and other credits	39,372	
Taxes paid during year:		
County, state and local taxes	36,407	6
Social Security taxes	2,404	7
PSC Remainder Assessment	561	8
Other (explain):		
NONE		9
Total payments and other debits	39,372	
Balance end of year	36,407	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1997 MORTGAGE REVENUE		1,821		1,821	1
Subtotal	0	1,821	0	1,821	
Advances from Municipality (223)					
NONE				0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE				0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	0	1,821	0	1,821	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	628,086					628,086	1
Add credits during year:							
For Services	5,000					5,000	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	633,086	0	0	0	0	633,086	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	533,311					533,311	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
EDA CONSTRUCTION ACCOUNT	182,794	3
BOND RESERVE ACCOUNT	17,992	4
Total (Acct. 125):	200,786	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	45,587	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	45,587	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	7,010	10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	7,010	
Receivables from Municipality (145):		
DELIQUENT UTILITY BILLS	1,449	13
Total (Acct. 145):	1,449	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Other Deferred Debits (183):	
NONE	16
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	17
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	18
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,499,740	0	0	0	1,499,740	1
Materials and Supplies	9,677	0	0	0	9,677	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	541,361	0	0	0	541,361	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	630,586	0	0	0	630,586	6
Other (specify):						
NONE					0	7
Average Net Rate Base	337,470	0	0	0	337,470	
Net Operating Income	16,122	0	0	0	16,122	8
Net Operating Income as a percent of						
Average Net Rate Base	4.78%	N/A	N/A	N/A	4.78%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	326,020	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	166,178	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	492,198	
Net Income		
Net Income	11,082	5
Percent Return on Proprietary Capital	2.25%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

RESIDENTIAL, COMMERCIAL, INDUSTRIAL, AND PUBLIC AUTHORITY REVENUES AND THE PUBLIC FIRE PROTECTION CHARGE INCREASED DURING 1997 DUE TO THE AUTHORIZED RATE INCREASE OF DOCKET 6500-WR-101 DATED FEBRUARY 7, 1996. THE TOTAL INCREASE WAS ESTIMATED AT \$61,077.

5. Obligations incurred or assumed, excluding commercial paper.

DURING 1997, THE UTILITY OBTAINED FINANCING THROUGH THE ISSUANCE OF BONDS FOR THEIR SHARE OF THE WATER TOWER AND UTILITY EXTENSION CONSTRUCTION.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

THE CITY OF WHITEHALL HAS NOT ESTABLISHED AN INTEREST RATE OR A REPAYMENT SCHEDULE ON THE ADVANCE.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	243,849	1
Total Sales of Water	243,849	
Other Operating Revenues		
Forfeited Discounts (470)	983	2
Miscellaneous Service Revenues (471)	128	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	1,407	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	2,518	
Total Operating Revenues	246,367	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	2,858	8
Pumping Expenses (620-625)	24,536	9
Water Treatment Expenses (630-635)	23,310	10
Transmission and Distribution Expenses (640-655)	44,577	11
Customer Accounts Expenses (901-904)	7,043	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	43,942	14
Total Operation and Maintenance Expenses	146,266	
Other Operating Expenses		
Depreciation Expense (403)	45,303	15
Amortization Expense (404-407)		16
Taxes (408)	38,676	17
Total Other Operating Expenses	83,979	
Total Operating Expenses	230,245	
NET OPERATING INCOME	16,122	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	534	24,853	77,219	4
Commercial	109	18,606	36,697	5
Industrial	3	15,646	22,182	6
Total Metered Sales to General Customers (461)	646	59,105	136,098	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		93,116	8
Other Sales to Public Authorities (464)	14	1,979	4,796	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	3,217	6,325	11
Interdepartmental Sales (467)	1	1,683	3,514	12
Total Sales of Water	663	65,984	243,849	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
TOWN OF LINCOLN	METERHOUSE-HIGHWAY 53 N.	3,217	6,325	1
Total		3,217	6,325	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	91,116	1
Wholesale fire protection billed	2,000	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	93,116	
Forfeited Discounts (470):		
Customer late payment charges	983	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	983	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS	128	7
Total Miscellaneous Service Revenues (471)	128	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		10
Other (specify):		
NET INVESTMENT CHARGE TO NONREGULATED SEWER DEPARTMENT	1,407	11
Total Other Water Revenues (474)	1,407	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	1,599	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	1,259	4
Total Source of Supply Expenses	2,858	
PUMPING EXPENSES		
Operation Labor (620)	3,198	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	13,377	7
Operation Supplies and Expenses (623)	4,027	8
Maintenance of Pumping Plant (625)	3,934	9
Total Pumping Expenses	24,536	
WATER TREATMENT EXPENSES		
Operation Labor (630)	7,994	10
Chemicals (631)	15,101	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)	215	13
Total Water Treatment Expenses	23,310	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	16,297	14
Operation Supplies and Expenses (641)	1,377	15
Maintenance of Distribution Reservoirs and Standpipes (650)	25,556	16
Maintenance of Mains (651)	27	17
Maintenance of Services (652)	118	18
Maintenance of Meters (653)	658	19
Maintenance of Hydrants (654)		20
Maintenance of Other Plant (655)	544	21
Total Transmission and Distribution Expenses	44,577	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	170	22
Accounting and Collecting Labor (902)	5,414	23
Supplies and Expenses (903)	1,459	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	7,043	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	6,059	27
Office Supplies and Expenses (921)	1,739	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	1,875	30
Property Insurance (924)	3,102	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	24,807	33
Regulatory Commission Expenses (928)	565	34
Miscellaneous General Expenses (930)	3,165	35
Transportation Expenses (933)	2,630	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	43,942	
Total Operation and Maintenance Expenses	146,266	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		36,407	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		696	2
Net property tax equivalent		35,711	
Social Security		2,404	3
PSC Remainder Assessment		561	4
Other (specify): NONE			5
Total tax expense		38,676	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Trempealeau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.242500				3
County tax rate	mills		7.532800				4
Local tax rate	mills		7.070300				5
School tax rate	mills		16.252900				6
Voc. school tax rate	mills		2.475900				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		33.574400				10
Less: state credit	mills		2.981000				11
Net tax rate	mills		30.593400				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.070300				14
Combined School Tax Rate	mills		18.728800				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		25.799100				17
Total Tax Rate	mills		33.574400				18
Ratio of Local and School Tax to Total	dec.		0.768416				19
Total tax net of state credit	mills		30.593400				20
Net Local and School Tax Rate	mills		23.508452				21
Utility Plant, Jan. 1	\$	1,500,849	1,500,849				22
Materials & Supplies	\$	9,505	9,505				23
Subtotal	\$	1,510,354	1,510,354				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	1,510,354	1,510,354				26
Assessment Ratio	dec.		0.824500				27
Assessed Value	\$	1,245,287	1,245,287				28
Net Local & School Rate	mills		23.508452				29
Tax Equiv. Computed for Current Year	\$	29,275	29,275				30
Tax Equivalent per 1994 PSC Report	\$	36,407					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	36,407					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,283		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	13,792		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	15,075	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	3,134		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	50,306		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	8,656		20
Total Pumping Plant	62,096	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	1,003		21
Structures and Improvements (331)	247,539		22
Water Treatment Equipment (332)	344,727		23
Total Water Treatment Plant	593,269	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	650		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			1,283	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			13,792	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	15,075	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			3,134	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			50,306	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			8,656	20
Total Pumping Plant	0	0	62,096	
WATER TREATMENT PLANT				
Land and Land Rights (330)			1,003	21
Structures and Improvements (331)			247,539	22
Water Treatment Equipment (332)			344,727	23
Total Water Treatment Plant	0	0	593,269	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			650	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	39,648		26
Transmission and Distribution Mains (343)	531,228		27
Fire Mains (344)			28
Services (345)	70,698		29
Meters (346)	71,811	3,125	30
Hydrants (348)	77,222		31
Other Transmission and Distribution Plant (349)	611		32
Total Transmission and Distribution Plant	791,868	3,125	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)	2,148		35
Computer Equipment (391.1)	4,798	648	36
Transportation Equipment (392)	20,622		37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	3,616		39
Laboratory Equipment (395)			40
Power Operated Equipment (396)	1,413		41
Communication Equipment (397)	834		42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)	2,115		44
Other Tangible Property (399)			45
Total General Plant	35,546	648	
Total utility plant in service directly assignable	1,497,854	3,773	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	1,497,854	3,773	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			39,648 26
Transmission and Distribution Mains (343)			531,228 27
Fire Mains (344)			0 28
Services (345)			70,698 29
Meters (346)			74,936 30
Hydrants (348)			77,222 31
Other Transmission and Distribution Plant (349)			611 32
Total Transmission and Distribution Plant	0	0	794,993
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			2,148 35
Computer Equipment (391.1)			5,446 36
Transportation Equipment (392)			20,622 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			3,616 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			1,413 41
Communication Equipment (397)			834 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			2,115 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	36,194
Total utility plant in service directly assignable	0	0	1,501,627
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	1,501,627

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			6,019	6,019	1
February			5,726	5,726	2
March			6,262	6,262	3
April			6,438	6,438	4
May			6,630	6,630	5
June			6,352	6,352	6
July			7,031	7,031	7
August			6,200	6,200	8
September			6,112	6,112	9
October			6,199	6,199	10
November			5,778	5,778	11
December			5,688	5,688	12
Total for year	0	0	74,435	74,435	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				74,435	16
Less: Water sold				65,984	17
Losses and unaccounted for				8,451	18
Percent unaccounted for to the nearest whole percent (%)				11%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				406,000	21
Date of maximum: 7/7/1997					22
Cause of maximum:					23
FILLED STORAGE TANK					
Minimum gallons pumped by all methods in any one day during reporting year				0	24
Date of minimum: 6/11/1997					25
Total KWH used for pumping for the year				90,880	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
ERVIN/ABRAMS STREETS	#1	233	12	648,000	Yes	1
ERVIN/ABRAMS STREETS	#2	275	24	648,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	STANDBY	1
Location	ERVIN/ABRAMS STREETS	ERVIN/ABRAMS STREETS	ERVIN/ABRAMS	2
Purpose	P	P	S	3
Destination	D	D	D	4
Pump Manufacturer	FM POMONG	FM POMONG	AMARILLIO	5
Year Installed	1932	1953	1980	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	400	400	400	8
Pump Motor or Standby Engine Mfr	NEWMAN	NEWMAN	FORD	10
Year Installed	1984	1984	1980	11
Type	ELECTRIC	ELECTRIC	NATURAL GAS	12
Horsepower	30	30	160	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1	#2	1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4
Year constructed	1932	1953	5
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	6
Elevation difference in feet (See Headnote 3.)	133	133	7
Total capacity in gallons	120,000	500,000	8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	POWDER	POWDER	10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	11
Filters, type (gravity, pressure, other, none)	GRAVITY	GRAVITY	12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	750.0000	750.0000	13
Is a corrosion control chemical used (yes, no)?	Y	Y	14
Is water fluoridated (yes, no)?	Y	Y	15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.500	380				380	1
M	D	1.750	330				330	2
M	D	2.000	520				520	3
M	D	4.000	5,748				5,748	4
M	D	6.000	22,400				22,400	5
M	D	8.000	14,343				14,343	6
M	D	10.000	1,324				1,324	7
M	D	12.000	2,531				2,531	8
Total Within Municipality			47,576	0	0	0	47,576	
Total Utility			47,576	0	0	0	47,576	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	541				541	1	1
M	1.000	49				49	23	2
M	1.250	21				21		3
M	1.500	25				25		4
P	2.000	2				2		5
M	4.000	1				1		6
M	6.000	1				1		7
Total Utility		640	0	0	0	640	24	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	742	8			750	56	1
0.750	3				3		2
1.000	17				17	1	3
1.250	3				3		4
1.500	9				9		5
2.000	12				12		6
2.500	2				2		7
3.000	7				7		8
4.000	2	1			3	2	9
6.000	6	1			7	1	10
8.000	1				1		11
Total:	804	10	0	0	814	60	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	514	79		3		154	750	1
0.750	1	1				1	3	2
1.000		10	1	2		4	17	3
1.250		2				1	3	4
1.500		6		2		1	9	5
2.000		6		4		2	12	6
2.500				1	1		2	7
3.000		3	1	2		1	7	8
4.000		1				2	3	9
6.000			1	2	3	1	7	10
8.000					1		1	11
Total:	515	108	3	16	5	167	814	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	104				104	2
Total Fire Hydrants	104	0	0	0	104	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	104
Number of distribution system valves end of year:	200
Number of distribution valves operated during year:	10

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

ACCOUNT 650 - DURING THE YEAR, THE UTILITY CONTRACTED TO HAVE THE WATER TOWER REPAINTED.

Hydrants and Distribution System Valves (Page W-18)

The water utility has not established a schedule for operating of system valves. The utility plans to establish a schedule for 1998 as required by PSC 185.87.
